

## **Exhibit B**

**AP SERVICES, LLC**  
**Summary of Fees and Hours by Professionals and**  
**Description of Responsibilities of Professionals – Pacific Gas and Electric Company, et al.**  
**For the Period March 1, 2020 through March 31, 2020**

<b>PROFESSIONAL</b>	<b>APS TITLE</b>	<b>RESPONSIBILITIES</b>	<b>RATE</b>	<b>HOURS</b>	<b>FEES</b>
James A Mesterharm	Managing Director	Develop and implement financial restructuring strategies; serve as lead AP Services resource on bankruptcy and restructuring issues; serve as key interface with creditor constituencies and other principal parties in interest; assist counsel in preparing and providing support for case motions, including testimony in Bankruptcy Court; provide transactional guidance, direction, and oversight; direct AP Services team and management on restructuring workstreams; assist management and advisors in development and negotiation of Plan of Reorganization.	\$1,195	119.6	\$ 142,922.00
John Boken	Managing Director	Develop and implement financial and operational restructuring strategies; serve as lead AP Services resource and interface with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; provide operational guidance, direction, and oversight; oversee AP Services team and management in financing, liquidity management, operational improvement, diligence support, contract assessment, and other key restructuring workstreams; oversee development of business plan and long-term forecast; coordinate with counsel on support for case motions, including testimony in Bankruptcy Court; assist management and advisors in development and negotiation of Plan of Reorganization.	\$1,195	208.0	248,560.00
David R Hindman	Managing Director	Develop and implement operational restructuring and cost reduction strategies; serve as lead AP Services resource on energy procurement, contract portfolio, and counterparty management issues; lead AP Services team and management in identification and implementation of cost efficiency opportunities across all business units and support functions; assist in interface, communications, and diligence support with creditor advisors, creditor constituencies, contract counterparties, and other principal parties in interest; assist in development of business plan and long-term forecast, assumptions, and support.	\$1,090	202.8	221,052.00
Robb C McWilliams	Managing Director	Direct case management activities and priorities of working teams across multiple workstreams and advise on various matters including the review of invoices for the determination of pre-petition and post-petition, preparation of Monthly Operating Reports, claims analysis and reconciliation, claims settlements, assessment of contracts for assumption or rejection, analysis of restructuring term sheets, and assistance in addressing Plan of Reorganization issues and input needs.	\$1,025	166.3	170,457.50
Vance L Scott	Managing Director	Lead Strategic Sourcing strategy development across all business lines and support alignment across LOB, Business Finance, and Legal stakeholders. Lead implementation of the Strategic Sourcing plan. Lead Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services, and IT Vendors in connection with assessment of executory contracts.	\$1,025	183.1	187,677.50

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Brooke Hopkins	Managing Director	Lead cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay and Financial Reporting (accruals) process improvements and risk mitigation, in collaboration and coordination with the CPO, Business Finance, and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, BPOs, invoice lag, new commitments, delegation of authority, and other process improvement initiatives.	\$1,025	142.2	145,755.00
Regina Lee	Managing Director	Lead cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay and Financial Reporting (accruals) process improvements and risk mitigation, in collaboration and coordination with the CPO, Business Finance, and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, BPOs, invoice lag, new commitments, delegation of authority, and other process improvement initiatives.	\$1,025	16.0	16,400.00
Eva Anderson	Director	Manage and facilitate development of responses to all diligence requests submitted by Official Committee advisors and ad hoc creditor advisors. Support development of presentation materials for on-site creditor advisor management meetings. Support Company's real estate team on owned and leased property issues, strategies, and alternatives.	\$950	253.7	241,015.00
John Kaplan	Director	Support cost reduction workstreams and drive implementation of Integrated Investment Planning and project execution process. Lead redesign and implementation of 2021 Main Replacement Planning and project execution process. Assess current Pole Replacement Planning and project execution processes to develop and implement a modified framework for 2021 activity. Support migration from T&E rate structure to unit rates to facilitate RFP process for 2021 activity.	\$950	153.0	145,350.00
Ken Chan	Director	Support cost reduction workstream activities. Lead overall Vegetation Management cost reduction initiatives (wildfire, wood removal, technology productivity improvement, contract negotiation, supply strategy). Co-lead Fleet Management cost reduction initiatives (outsourcing, specs rationalization, process improvement, demand management). Assist Electric Operations contracting and process improvement initiatives.	\$950	246.1	233,795.00
Lisa Perfetti	Director	Work on cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay and Financial Reporting (accruals) process improvements and risk mitigation, in collaboration and coordination with Business Finance, Contract Management, and Internal Audit. Align with Company initiatives impacting financial reporting and coordinate change management across the enterprise for process roll out and controls integration.	\$950	169.6	161,120.00
Virgilio E Sosa	Director	Co-lead Strategic Sourcing strategy development across all business lines, develop holistic sourcing strategies that align with POR cost reduction targets in 2020 and following years, seeking opportunities across Electric Operations, Gas Operations, Power and Nuclear Generation, and Corporate Services. Support LOB and key stakeholder engagement on alignment with Strategic Sourcing initiatives and approach. Support implementation of Strategic Sourcing plan. Support supplier reset negotiations and cost reduction validation.	\$950	198.5	188,575.00

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Bradley Hunter	Director	Advise on cash management and liquidity forecasting workstreams. Assist in refinement of cash forecasting and actuals tracking models. Participate in periodic meetings with management to review cash flow trends and address strategic liquidity issues.	\$910	3.8	3,458.00
Erik Bell	Director	Assist and support cost reduction initiatives in Gas Operations and Power Generation, including identification and evaluation of specific opportunities to reduce expenditures and lower customer energy rates.	\$910	63.2	57,512.00
John C Labella	Director	Lead and manage team of PGE, AP Services and temporary staff resources in the review of vendor invoices for designation as pre or post-petition activity. Provide support to PGE accounting group in preparation of Monthly Operating Reports. Manage claims review teams performing reconciliations of vendor trade claims against relevant Company records, assist in resolution of variances, and support claim settlement process. Assist in development of Disclosure Statement liquidation analysis in support of Plan of Reorganization process.	\$910	185.1	168,441.00
Michael Cardinale	Director	Support efforts to improve the accuracy of month end cost accruals and resolution of associated internal audit findings . Support development and implementation of a refined and standardized cost accrual process and recommend technological improvements to further automate and increase accuracy and internal controls relating to cost accruals.	\$910	228.1	207,571.00
Denise Lorenzo	Director	Preparation and management of contract assumption and rejection schedules to be filed as exhibits to the Plan of Reorganization. Lead process of reconciliation of contract cure amounts with PGE resources. Track executed CWAs, COs, and POs through validation of savings with Sourcing Analysts and Business Finance. Work with Business Finance leads to resolve issues relating to finance validation processes, material codes, and processes for tracking actuals to budget.	\$910	205.7	187,187.00
Jeffrey W Kopa	Director	Assist in workstream to build out Disclosure Statement liquidation analysis in support of Plan of Reorganization process.	\$840	0.4	336.00
Michelle R Repko	Director	Design and manage process for all claims resolution efforts across various Company functional teams. Manage and support comprehensive analysis of non-fire claims population to facilitate estimation for the Plan of Reorganization and financial reporting requirements. Support and manage various other case management efforts, including preparation of contract cure exhibits, cure interest calculations, and inputs for Plan of Reorganization sources and uses analysis.	\$840	169.9	142,716.00
John Galiski	Director	Assist in driving cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements and risk mitigation, in collaboration and coordination with the CPO, Business Finance, and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, BPOs, invoice lag, new commitments, delegation of authority, and other process improvement initiatives.	\$840	167.9	141,036.00

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Brent Robison	Director	Lead cross-functional effort with AP Services team and Company team members in development and implementation of a process to resolve over 600 asserted 503b9 claims. Assist Company in development of organization-wide process for resolving claims and in establishing, implementing, and managing Claims Steering Committee governance processes. Assist Company in performing preliminary analysis on existing claim population. Support various other case management efforts.	\$840	163.2	137,088.00
Eric J Powell	Director	Lead effort to identify and pursue cost savings initiatives in Construction Services and Engineering, including assessment of external sourcing of labor and non-labor work and internal resource optimization. Coordinate interface and collaboration with Electric Operations.	\$840	157.4	132,216.00
Afshin Azarhi	Director	Assist in efforts to automate integration of disparate data sets to support the analysis and certification of month end cost accruals. Assist in identification and estimation of cost accruals through analysis of raw data extracts. Assist Electric Operations team with identification, analysis, and dashboarding of transmission and distribution data in preparation for automation and incorporation into Company's core systems.	\$840	235.4	197,736.00
Patryk P Szafranski	Director	Serve as lead of PMO responsible for reporting and tracking progress across all cost savings initiatives. Prepare bi-weekly reports for senior PG&E leadership and Board. Assist in interface, communications, and diligence support with internal and external stakeholders and stakeholder advisors. Serve as lead AP Services resource on workforce management issues, including headcount optimization, double time, professional fees, insourcing, and productivity.	\$840	160.2	134,568.00
Tripp Fried	Director	Support Electric Operations work planning initiatives, including work readiness and work closeout. Translation of 2020/2021 workplans into third party spend categories to support Strategic Sourcing workstream efforts. Support spend governance efforts via the Electric Operations Contract Management Oversight Committee (CMOC) and assisting in process of allocations to Electric Operations cost centers.	\$840	219.1	184,044.00
Peng Bi	Senior Vice President	Develop SB247 financial impact model based on quotes from Vegetation Management contractors. Support contractor negotiations. Develop and implement short-term pre-inspection cost reduction plan. Coordinate across multi-functional team in Vegetation Management to drive sustainable program changes.	\$735	218.3	160,450.50
Rod G Maclean	Senior Vice President	Provide analytical support to cost reduction workstreams, including analysis of internal labor spend for each LOB.	\$735	177.5	130,462.50
Kortney Bauer	Senior Vice President	Develop model for calculating claim adjustments resulting from anticipated contract cure payments. Provide oversight and support of process for diligence and production of third party claim settlement requests initiated by the Company. Support various other case management efforts.	\$735	160.5	117,967.50
Raju Patel	Senior Vice President	Review current utilization and monitor incurred overtime and double time. Support LOBs in establishing operational targets, and identifying and implementing process refinements to facilitate sustainable change and cost efficiencies in resource management. Provide analytical support for periodic performance reviews. Develop analytical tool to supporting tracking of incurred double time.	\$735	176.1	129,433.50

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Michael C McCreary	Senior Vice President	Support cost reduction workstreams with specific focus on assessing Pole Replacement Planning and project execution processes. Assist in developing and implementing modified framework for 2021 planning and execution. Assist in activities and analyses to support migration from T&E rate structure to unit rates to facilitate RFP process for 2021 activity.	\$690	166.0	114,540.00
Yong Zheng	Senior Vice President	Support Supplier Reset Negotiations workstream for Tier 1 Gas Operations validation process. Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan. Provide rapid analytical, cost, and planning support for Gas Operations categories, initiatives, and RFP strategies.	\$690	104.9	72,381.00
Jabbar A Ahmad	Senior Vice President	Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan. Provide rapid analytical, cost, and planning support for Corporate Services and Power Generation categories, initiatives, and RFP strategies.	\$690	199.7	137,793.00
Chris Sanchez	Senior Vice President	Support business plan development workstream. Assist in diligence support with internal and external stakeholders. Track executed CWAs, COs and POs through validation of savings with Sourcing Analysts and Business Finance.	\$645	162.9	105,070.50
David Purcell	Senior Vice President	Lead cash management and liquidity forecasting workstreams and assist in business plan development workstream. Maintain and refine cash forecasting model and analytical tools, track and analyze actual results, and develop liquidity reports for internal and external parties. Assist Company in five year forecast consolidation and scenario modeling.	\$645	158.8	102,426.00
Jennifer A McConnell	Senior Vice President	Support diligence response workstream with accumulation and preparation of responsive materials for stakeholder diligence requests. Coordination with Company, counsel and other constituents, tracking of response status, maintenance of response database, and development of periodic update reports. Assist in development and preparation of materials for periodic stakeholder meetings and presentations. Support development of contract cure interest calculation model.	\$645	240.2	154,929.00
Ceilla Velazquez-Chavez	Senior Vice President	Support cost reduction initiatives relating to Third Party Risk Management and Contract Management, including Plan-to-Procure-to-Pay process improvements and risk mitigation, in collaboration and coordination with the CPO, Contract Management, Sourcing, and Internal Audit. Identify financial control improvements to help with underlying issues such as AFPOs, BPOs, invoice lag, new commitments, delegation of authority, and other process improvement initiatives.	\$645	117.2	75,594.00
Bryce Pyle	Senior Vice President	Support business plan development workstream with focus on validation of five year forecast. Assist in diligence support with internal and external stakeholders.	\$645	101.5	65,467.50
Wally Li	Senior Vice President	Support and maintain the claims and contracts website including user management and system/software/security upgrades and patches. Support and resolve user technical issues. Develop and test requested changes (such as new functions/modules) and address data update, import, export, and archive requests.	\$620	59.2	36,704.00

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Christopher S Atkins	Vice President	Support spend governance workstream with a focus on IT. Assist with cost reduction initiative development and implementation through data mining and analysis. Support cost reduction initiatives and workstreams relating to headcount and productivity.	\$630	201.4	126,882.00
Nitesh Neelanshu	Vice President	Support cost reduction workstream with specific focus on analytics and documentation support related to optimization of spend in Construction Services and Engineering. Support PMO, steering committee, and additional cost reduction initiatives as necessary.	\$630	0.4	252.00
Sid Joshi	Vice President	Support Supplier Reset Negotiations workstream for Tier 2 Gas Operations validation process. Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan. Drive needed rapid sourcing analytics for Corporate Services sourcing activities.	\$605	254.5	153,972.50
Jeremy P Egan	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 Electric Operations validation process. Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and actions. Support implementation of the Strategic Sourcing plan. Provide rapid analytical, cost, and planning support for Electric Operations categories, initiatives, and RFP strategies.	\$605	225.6	136,488.00
Rohit Gujarathi	Vice President	Support cost reduction initiatives in Vegetation Management workstream with focus on tree trimming and pre-inspection spend. Support client with data analysis and documentation for conducting negotiations with suppliers.	\$605	225.8	136,609.00
Drew J Willis	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 Gas Operations validation process. Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan. Provide rapid analytical, cost, and planning support for Electric Operations and priority Gas Operations categories, initiatives, and RFP strategies.	\$605	206.6	124,993.00
Ryan N Witte	Vice President	Support cost reduction workstream activities within Vegetation Management and Fleet Management. Co-lead support of fleet and aviation cost reductions initiatives (outsourcing, specs rationalization, process improvement, demand management).	\$605	159.8	96,679.00
Rob Cerff	Vice President	Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan. Provide rapid data analytical support and insight into work units, POs, buying decision analytics, work allocation analytics, and contract terms.	\$605	242.3	146,591.50
Tim Tian	Vice President	Support vegetation management on Routine Distribution RFP process. Manage contractor RFI information, documentation submission, and contractor selection matrix for pre-qualifying contractors for RFP. Co-lead efficiency validation effort on SB247 negotiation and pre-inspection cost optimization initiatives. Coordinate and lead development of should-cost model for EVM pre-inspection to evaluate contractor's pricing proposal and support negotiation.	\$605	22.3	13,491.50

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Spencer Dorsey	Vice President	Support cash management and vendor management workstreams. Prepare daily cash report and provide inputs for weekly cash forecasting and variance reporting processes. Maintain disbursements database to support payment tracking and reporting processes. Support claims management workstream.	\$515	208.4	107,326.00
Margarita Kucherenko	Vice President	Support claims management workstream with specific focus on development and implementation of process for analyzing requests for settlement agreements related to third party pre-petition claims. Manage database and prepare periodic reports relating to claims, contracts, reconciliation status, and pre-petition accounts payable.	\$515	216.6	111,549.00
Robell G. Wondwosen	Vice President	Support cost reduction workstreams with specific focus on PMO process. Provide ad hoc support to business plan and financial forecast development workstream. Lead effort to provide analytical bridge between financial forecast and Disclosure Statement materials. Assist in supporting stakeholder diligence on financial forecast and assumptions.	\$515	189.2	97,438.00
Daniella Negron La Rosa	Vice President	Support cost reduction workstream with specific focus on workforce strategy, including insourcing, professional fees, headcount, and AFPOs.	\$515	179.1	92,236.50
Michelle E Meyer	Vice President	Support Supplier Reset Negotiations workstream for Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services, and IT vendors as part of the assessment of executory contracts and change orders. Assist in validating contract cure amounts. Support Strategic Sourcing strategy development across all LOBs to identify cost reduction opportunities and action steps. Support implementation of the Strategic Sourcing plan.	\$515	257.4	132,561.00
Bruce Smathers	Vice President	Support PMO process of tracking and reporting progress across all cost reduction initiatives. Support cash management and liquidity forecasting workstreams.	\$515	186.9	96,253.50
Katie Glasscock	Vice President	Support claims management workstreams and manage database containing all filed and scheduled claims along with claims objections. Develop and maintain automated process to facilitate initial analysis and categorization of filed claims as well as matching to scheduled claims. Assist Company in preliminary assessment of existing claims population.	\$470	226.4	106,408.00
Brian Beilinson	Vice President	Support compliance with accounts payable segregation requirements by (1) designing the process and methodology for designating invoices as pre-petition or post-petition and (2) training and managing a team of up to 30 billing analysts tasked with reviewing and classifying all three-way match PO invoices as pre-petition or post-petition. Managed the Claims Review Team by 1) developing and delivering the general claims reconciliation training materials, 2) reviewing templates submitted by the claim reviewers for accuracy, and 3) managing the claims WIP queue and tracking results.	\$470	182.9	85,963.00

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Zachary A Pollack	Vice President	Support compliance with accounts payable segregation requirements with development of SQLite database to analyze daily open invoices. Utilize daily SAP reports and the open invoices database to distribute daily invoice assignments queue to the Invoice Review Team and report on payment blocks and dispositions. Manage contracts database and develop model for automated calculation of contract cure amounts for all unexpired PO based executory contracts to facilitate generation of contract cure exhibits.	\$470	169.1	79,477.00
Tammy Brewer	Vice President	Assist with the preparation of monthly staffing and compensation reports.	\$450	2.3	1,035.00
Daniel J Tedder	Vice President	Support and maintain the claims and contracts website which facilitates the overall claims management and contract assumption/rejection processes.	\$445	1.0	445.00
Cindy Wan	Vice President	Support and maintain the claims and contracts website which include: user management and system/software/security upgrades	\$445	2.7	1,201.50
Karen S Castleberry	Vice President	Support case management activities.	\$295	1.0	295.00
Andrea M LeBar	Associate	Assist with the preparation of monthly staffing and compensation reports.	\$375	64.0	24,000.00
Austin Simon	Associate	Support Electric Operations cost reduction tracking, work readiness, and work close-out analyses.	\$250	102.3	25,575.00
Tim T Kan	Consultant	Perform analysis and provide support for Supplier Reset Negotiations workstream relating to Tier 1 and Tier 2 Electric Operations, Gas Operations, Power and Nuclear Generation, Corporate Services, and IT vendors in connection with assessment of executory contracts.	\$465	206.1	95,836.50
Justin Hyum	Consultant	Support cost reduction workstreams with specific focus on tracking of cost reduction initiatives and results for PMO. Assist in validating savings for various cost reduction initiatives.	\$420	199.6	83,832.00
Barbara J Ferguson	Paraprofessional	Support claims management workstream.	\$315	14.6	4,599.00
<b>Total Professional Hours and Fees</b>					<b>10,009.4      7,281,796.50</b>